

B. Treasury Disbursing Officers. Collections for deposit with Treasury Disbursing Officers shall be recorded on Standard Form 1044-Revised, Schedule of Collections and Standard Form 1159, Schedule of Collections for Special and Trust Fund Receipts, as follows:

- (1) Standard Form 1044-Revised. This form shall be used to report all collections of refunds and reimbursements for deposit to the credit of appropriation accounts. Instructions for preparation and distribution of Standard Form 1044-Revised are contained in Section 807.02 B of this Chapter.
- (2) Standard Form 1159. This form shall be used to report all collections for deposit to the available receipts accounts. Instructions for preparation and distribution of Standard Form 1159 are contained in Section 807.03 of this Chapter.

.16 Deposit of Collections. All collections shall be forwarded daily to the appropriate depository as follows:

A. Indian Service Special Disbursing Agent. Collections for deposit in the official account of an Indian Service Special Disbursing Agent will consist of the following Deposit Funds:

- (1) 14X6039, Individual Indian Money
- (2) 14X6875, Suspense, Department of the Interior

B. Treasury Disbursing Officer. Collections for deposit with Treasury disbursing officers generally will include the following:

- (1) Operations and Maintenance - Irrigation
- (2) Power revenue
- (3) Replacement of property sold
- (4) Indian arts and crafts revenue
- (5) Acquisition of lands and loans to Indians in Oklahoma
- (6) Indian Moneys Proceeds of Labor, Agencies, Schools, etc.
- (7) Refunds to appropriations
- (8) Reimbursements to appropriations

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- (9) Payroll deductions for purchase of Government Savings Bonds
- (10) Taxes

C. Endorsement for Deposit.

- (1) All checks, money orders, drafts, etc., shall be endorsed for deposit as follows:

Pay to the order of any Federal Reserve Bank or Branch or any General Depository for credit to the Treasurer of the United States

(Date) (Stamp Signature or Title of Depositor)

- (2) The following shall be stamped on the face of each check forwarded for deposit:

This check is in payment of an obligation to the United States and must be paid at par. N.P. Do not wire payment.

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D. Certificate of Deposit.

- (1) Collections for deposit to the official account of an Indian Service Special Disbursing Agent shall be reported on Treasury Form 6599, Certificate of Deposit. A list of the items included in the deposit shall be shown on the reverse of the certificate of deposit, or on a sheet attached. Certificates of deposit must be dated and manually signed by the Special Disbursing Agent or his deputy. The name, location, and symbol number of the Indian Service Special Disbursing Agent whose account is to receive credit for the deposit shall be clearly shown. The certificate of deposit shall be numbered and otherwise properly identified and all appropriate blocks completed to insure proper application of the deposit.
- (2) Collections for deposit in the accounts of Treasury Disbursing Officers shall be forwarded with schedules of collections but without the covering certificates of deposit. Certificates of deposit in such instances will be prepared by the disbursing officers.

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- (3) Debit Voucher Form 5504-Revised. When Form 5504-Revised is received from depositaries for uncollectible and lost checks with notification that check is not recovered, these should be reviewed immediately and if such data recorded on reverse of debit voucher are correct, the quadruplicate copy should be signed in the space provided on reverse of the form and immediately returned to the depositary. If correction is necessary, this should be noted on the copies and initialed before returning the depositary's copy. At the request of the depositary and upon receipt therefrom of the unpaid check, or in case an unpaid check is not recovered from the depositary, a notification to that effect, citing the reasons therefor, a full set of debit voucher, Form No. 5504-Revised, shall be completed, except affixing signature, and transmitted at once to the depositary for execution and return of the triplicate and quadruplicate copies. If an unpaid check is returned, accounts should be adjusted and the amount collected. If a check is lost, whether before or after deposit, accounts should be adjusted and immediate request made that the drawer stop payment on the check and forward a duplicate thereof.
- (4) Agreement of Indemnity. In the event it is not possible to obtain replacement of a lost check without an agreement of indemnity, the case should be transmitted through the Central Office to the Treasury Department, for attention of the Division of Deposits with complete information including a description of the instrument or document, together with certified copies of all correspondence relating to the loss and to the effort made to obtain replacement; a statement clearly demonstrating the necessity for replacing the instrument or document; and recommendations that the Secretary of the Treasury execute and deliver an agreement of indemnity.
- E. Government Losses in Shipment Act. Deposits while in the course of shipment to depositaries are protected under the provisions of the Government Losses in Shipment Act (50 Stat. 479; 53 Stat. 1358; 5 U.S.C. 134 - 134h). Such shipments shall be registered for the minimum registry fee for an indemnity of \$5.00 and the payment of surcharge on the excess of the declared value when required by the Post Office Department. Regulations governing such shipments are available at all Post Offices and should be fully observed.

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(1) Report of Shipment of Valuables. At the close of each month a report shall be prepared in duplicate. The original should be submitted to The Secretary of the Treasury, Attention: Division of Deposits, Washington 25, D. C. The duplicate copy shall be maintained in the files of the accounting office. Attached to this section identified as Exhibit A is a copy of Treasury Form 10DD-Revised, Consolidated Report of Shipment of Valuables Effected Under The Government Losses In Shipment Act, as Amended. This form should be reproduced locally in such quantities as may be necessary.

- F. Deposits to Credit of The Treasurer of the United States. When collections, which are held in the official accounts of an Indian Service Special Disbursing Agent, are to be deposited to the credit of a receipt account in the Treasury, an official check shall be drawn and Certificate of Deposit Treasury Form No. 201 (Form No. 1-Revised) shall be prepared. There shall be shown thereon the proper receipt account to be credited. This information shall be typed on the face of the form, or if space does not permit, then on the reverse of the certificate of deposit, or on a separate sheet securely attached thereto. The certificate of deposit with the check shall be forwarded to the Federal Reserve Bank serving the accounting office for proper credit to the Treasurer of the United States.
- G. References to Schedules. Each Certificate of Deposit shall bear reference on the reverse side thereof by number, date, and amount to the Schedules of Collections (Standard Form No. 1044-Revised) and Schedules of Transfers (Standard Form No. 1046-Revised) on which the collections are listed.
- H. Accomplished Credit. Credit may not be claimed in the accounts for deposits to the credit of the United States until the certificates of deposit have been duly accomplished by the depository bank. The date indicated on such Certificates of Deposit by the depository shall determine the accounting period in which credit shall be claimed therefor.
- I. Prompt Handling of Deposits. Tribal funds draw interest from the date of covering into the accounts of the Treasurer of the United States, and such funds shall be deposited without delay. Upon notice of clearance of deposits in the official account of the Disbursing Officer, the amounts involved shall be transferred to the account of the Treasurer of the United States within each ten day period and oftener when the circumstances warrant.

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- J. Report of Deposit, Form 5-638. A report of deposits to the account of the Treasurer of the United States shall be prepared on Form 5-638 in duplicate. The original shall be submitted to the Central Office and the copy shall be retained in the accounting office. This report shall be numbered commencing with number one at the beginning of each fiscal year. To assure proper application of deposits, it is essential that all spaces and columns are completed and that symbols and titles of funds are accurately shown.

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